

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA	:	CRIMINAL ACTION
	:	
v.	:	No. 20-211
	:	
ANTHONY LUCIDONIO, SR., et al.	:	

ORDER

This 24th day of October, 2023, the Court hereby **FINDS** as follows:

- 1) The Probation Office correctly calculated a base offense level of 20, based on payroll tax loss of \$486,142.70 and income tax loss of \$834,900.61, together totaling \$1,321,043.31.
- 2) The Probation Office correctly applied a 2-point enhancement under U.S.S.G. Section 2T1.9(b)(2) for acting with intent to encourage employees' violation of tax laws.
- 3) The Probation Office correctly applied a 2-point enhancement under U.S.S.G. Section 3B1.1(c) for Anthony Lucidonio, Sr. for his leadership role.
- 4) Defendant Nicholas Lucidonio is not entitled to a downward adjustment under U.S.S.G. Section 3B1.2 for playing a minor role.
- 5) The Probation Office correctly applied a 2-point downward adjustment for acceptance of responsibility under U.S.S.G. Section 3E1.1(a), and further correctly applied an additional 1-point reduction for assisting authorities in a timely manner under U.S.S.G. Section 3E1.1(b).
- 6) The Probation Office correctly calculated restitution at \$1,321,043.31 to include both payroll and income tax losses.

/s/ Gerald Austin McHugh
United States District Judge